NOTICE TO TAXPAYERS

Notice is hereby given to the taxpayers of Vigo County, Indiana that the County Council will conduct a public hearing on Resolution 2026-2 on Wednesday, November 4, 2026 at 5:00 pm in the Council Chambers located in the Vigo County Government Center, at 127 Oak Street, Terre Haute, Indiana. The County Council will consider the following proposed Resolution 2026-2 regarding the local income tax imposed within Vigo County on Tuesday, November 10, 2026 at 5:00 pm at the same location.

RESOLUTION NO. 2026-2
OF THE COUNTY COUNCIL OF VIGO COUNTY, INDIANA

A RESOLUTION TO ADOPT AND COMMIT TO THE RECOMMENDATION OF THE VIGO COUNTY OVERSIGHT BOARD FOR VIGO COUNTY SCHOOL CORPORATION FACILITIES

WHEREAS, the County Council of Vigo County, Indiana ("Council") is the fiscal body for Vigo County, Indiana;

WHEREAS, Indiana Code § 36-2-6.5 *et seq.* authorizes the collaboration of a school corporation and a county for the construction of school facilities;

WHEREAS, Vigo County ("County") and the Vigo County School Corporation ("School Corporation") fall within the parameters defined in Ind. Code §36-2-6.5-1;

WHEREAS, on or about November 12, 2025, the Council appropriated $100,000.00 of unencumbered funds to facilitate an oversight board in connection with the School Corporation's planning for facilities;

WHEREAS, pursuant to Ind. Code §36-2-6.5-2, the Vigo County Commissioners ("Commissioners") established the Vigo County Oversight Board ("Oversight Board");

WHEREAS, the Oversight Board was comprised of five members consistent with Ind. Code §36-2-6.5-3;

WHEREAS, the Oversight Board retained the services of Crowe, LLP to assist with the financial analysis of the County and the proposals from the School Corporation for facilities;

WHEREAS, the Oversight Board engaged Barnes & Thornburg, LLP, to assist with legal analysis and procedure;

WHEREAS, over the past eight months, the Oversight Board has met in open meetings to review and consider proposals from the School Corporation on facility upgrades and construction;

WHEREAS, on or about August 12, 2026, the Oversight Board met in open meeting to consider the School Corporation's Proposal 6.2, a copy of which is attached hereto as Exhibit A;

WHERAS, Proposal 6.2 included the combination and modernization of a school west of the Wabash River for grades 7-12 and a new high school east of the Wabash River combining North and South Vigo High Schools;

WHEREAS, Crowe, LLP's fiscal analysis of the County determined the County's cash reserves approximated 100% of annual operating expenditures;

WHEREAS, Crowe, LLP analyzed Proposal 6.2 and determined the County could support a $15 million initial donation to the School Corporation and annual $6 million donations thereafter without adopting a new tax;

WHEREAS, the Oversight Board voted unanimously to recommend to the County approval of Proposal 6.2 with an initial $15 million donation and $6 million annual donations for debt service up to 20 years ("Recommendation");

WHEREAS, the Oversight Board presented the Recommendation to the Commissioners on August 12, 2026;

WHEREAS, the Commissioners voted unanimously to accept the Recommendation; and

WHEREAS, the Commissioners now present the Recommendation to the Council for review and consideration.

NOW, THEREFORE, BE IT RESOLVED by the County Council of Vigo County, Indiana, that the recommendation of the Oversight Board regarding Proposal 6.2 is hereby adopted by the Council;

BE IT FURTHER RESOLVED by the County Council of Vigo County, Indiana that the Council pledges $15 million as one time donation to the School Corporation to be used towards the construction associated with Proposal 6.2 and authorizes the Commissioners to take all necessary and appropriate actions to effectuate the pledge; and

BE IT FURTHER RESOLVED by the County Council of Vigo County, Indiana that the Council pledges an annual donation of $6 million to the School Corporation to be used towards debt service connected to the construction associated with Proposal 6.2 and authorizes the Commissioners to take all necessary and appropriate actions to effectuate the pledge.

DULY PASSED AND ADOPTED this ___ day of November, 2026 by the County Council of Vigo County, Indiana, having been passed by a vote of _____ in favor and _____ opposed.

RESOLUTION NO. 2026-2
OF THE COUNTY COUNCIL OF VIGO COUNTY, INDIANA

A RESOLUTION TO ADOPT AND COMMIT TO THE RECOMMENDATION OF THE VIGO COUNTY OVERSIGHT BOARD FOR VIGO COUNTY SCHOOL CORPORATION FACILITIES

THE COUNTY COUNCIL OF VIGO COUNTY, INDIANA

_____	_____
Steve Ellis	Nancy Allsup
_____	_____
Brad Anderson	Randy Gentry
_____	_____
David Thompson	Vicki Weger
_____	
Brenda Wilson	

ATTEST:

_____
Larry Hutchings, Auditor

EXHIBIT A